

SENATE BILL No. 334

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-3-13.

Synopsis: Credit for teachers purchasing classroom supplies. Provides, for taxable years beginning after December 31, 2011, that an individual employed as a teacher is entitled to a credit against the individual's adjusted gross income liability for amounts expended on classroom supplies to a maximum of \$50 per taxable year.

Effective: January 1, 2010.

Lubbers, Kruse

January 8, 2009, read first time and referred to Committee on Tax and Fiscal Policy.

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First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

SENATE BILL No. 334

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-3-3-13 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2010]: **Sec. 13. (a) This section applies only to taxable**
4 **years beginning after December 31, 2011.**

5 **(b) As used in this section, "classroom supplies" means any item**
6 **for which the deduction under Section 62(a)(2)(D) of the Internal**
7 **Revenue Code is allowable.**

8 **(c) Each taxable year, an individual employed as a teacher is**
9 **entitled to a credit against the individual's adjusted gross income**
10 **tax liability for amounts expended during the taxable year for**
11 **classroom supplies. The amount of the credit is the lesser of:**

12 **(1) fifty dollars (\$50); or**

13 **(2) the amount allowed as a deduction on the individual's**
14 **federal income tax return for classroom supplies under**
15 **Section 62(a)(2)(D) of the Internal Revenue Code.**



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